d. Lines "7" and "8" of Exhibit "1" shows that Walker found the number of files to be "4 spreadsheet files". I found 1 Microsoft Access database file and 8 Microsoft Excel spreadsheet files in the replacement system as shown in Exhibits "3", "5", "6" and "7".

e. Lines "9", "10" and "11" of Exhibit "1" shows that Walker found the number of top level elements to be "13 worksheets". I found 1 Microsoft Access database file and 8 Microsoft Excel spreadsheet files in the replacement system as shown in Exhibits "6", "7" and "8".

f. Lines "12", "13" and "14" of Exhibit "1" shows that Walker found the number of the number of sub elements to be "260 columns". I found 133 native Microsoft Access fields, 365 Microsoft Excel columns linked into the Microsoft Access database and only 66 stand-alone Microsoft Excel columns in the replacement system as shown in Exhibit "2".

3. Exhibit "2" is a true and correct copy of a worksheet I made to tabulate the voluminous contents of the "2003 Excel Spreadsheets" replacement system produced in response to Discovery requests in December of 2003.

Hogan Dec. Exhibit 4
Page 1